

Exceptions to Voter Approval Requirement in 09/14/09 Working Draft

59-12-2213 (Replaces 59-12-501)

(Begins on Page 12, Line 497)

(2) Notwithstanding Section 59-12-2208, this section does not require an election in a jurisdiction where voters have previously approved a public transit sales and use tax.

(3) Notwithstanding Section 59-12-2208, a county, city, or town is not subject to the voter approval requirements of Section 59-12-2208 if:

(a) on December 31, 2007, the county, city, or town imposes a tax of .25% under this section; and

(b) on or after January 1, 2008, subject to Subsection (1)(b), the county, city, or town increases the tax rate under this section to a percentage of up to .30%.

59-12-2214 (Replaces 59-12-502)

(Begins on Page 13, Line 548)

(4) Notwithstanding Section 59-12-2208, a county, city, or town is not subject to the voter approval requirements of Section 59-12-2208 if:

(a) the county, city, or town imposes a tax under this section on or after July 1, 2009;

(b) on July 1, 2009, the county, city, or town imposes a tax under:

(i) Section 59-12-2213; or

(ii) Section 59-12-2215; and

(c) the county, city or town obtained voter approval to impose the tax under:

(i) Section 59-12-2213; or

(ii) Section 59-12-2215.

(5) A county, city, or town that is not subject to the voter approval requirements of Section 59-12-2208 shall obtain approval from a majority of the members of the county, city, or town legislative body to impose a tax under this section.

59-12-2215 (Replaces 59-12-1001)

(Begins on Page 13, Line 581)

(4) (a) Notwithstanding Section 59-12-2208 and except as provided in Subsection (4)(b), a city or town is not subject to the voter approval requirements of Section 59-12-2208 if:

(i) on or before January 1, 1996, the city or town imposed a license fee or tax on businesses based on gross receipts pursuant to Section 10-1-203; or

(ii) the city or town:

(A) on or before June 30, 2002, obtained voter approval in accordance with this section to impose a sales and use tax under this section for a purpose described in Subsection

(2)(a); and

(B) on or after July 1, 2002, expends the revenues collected from a sales and use tax under this section for a purpose described in Subsection (2).

(b) The exception from the voter approval requirements in Subsection (4)(a) does not apply to a city or town that, on or before January 1, 1996, imposed a license fee or tax on

only one class of businesses based on gross receipts pursuant to Section 10-1-203.

Section 59-12-2216 (Replaces Section 59-12-1503)

(Begins on Page 15, Line 652)

(4) Notwithstanding Section 59-12-2208, the opinion question described in Subsection (4)(b) shall state the allocations the county legislative body makes in accordance with this section.

(5) Notwithstanding Section 59-12-2208, a county is not subject to the voter approval requirements of Section 59-12-2208 if:

(a) on December 31, 2007, the county imposes a sales and use tax of .25% under this section; and

(b) on or after January 1, 2008, the county increases the tax rate under this section to up to .30%.

(6) A county, city, or town that is not subject to the voter approval requirements of Section 59-12-2208 shall obtain approval from a majority of the members of the county, city, or town legislative body to increase a tax rate under Subsection (5).

(Begins on Page 15, Line 673)

(9) If after a county legislative body imposes a sales and use tax under this section the county legislative body seeks to change an allocation specified in the resolution under Subsection (2), the county legislative body may change the allocation by:

(a) adopting a resolution in accordance with Subsection (2) specifying the percentage of revenues the county will receive from the sales and use tax under this section that will be allocated to fund one or more of the systems or projects described in Subsection (2);

(b) obtaining approval to change the allocation of the sales and use tax by a majority of all of the members of the county legislative body; and

(c) subject to Subsection (10):

(i) in accordance with Section 59-12-2208, submitting an opinion question to the county's registered voters voting on changing the allocation so that each registered voter has the opportunity to express the registered voter's opinion on whether the allocation should be changed; and

(ii) in accordance with Section 59-12-2208, obtaining approval to change the allocation from a majority of the county's registered voters voting on changing the allocation.

(10) Notwithstanding Section 59-12-2208, the opinion question required by Subsection (9)(c)(i) shall state the allocations specified in the resolution adopted in accordance with Subsection (9)(a) and approved by the county legislative body in accordance with Subsection (9)(b).

Section 59-12-2217 (Replaces Section 59-12-1703)

Section 59-12-2218 (Replaces Section 59-12-1903)

No exceptions are listed in these sections.